



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-113903-10]

RIN 1545-BJ59

Allocation and Apportionment of Interest Expense; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed rulemaking that provides guidance relating to the allocation and apportionment of interest expense.

DATES: The public hearing, originally scheduled for April 3, 2012 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Funmi Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622-7180 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on Tuesday January 17, 2012 (77 FR 2240) announced that a public hearing was scheduled for April 3, 2012, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC. The subject of the public hearing is under section 861 of the Internal Revenue Code.

The public comment period for the proposed rulemaking expired on March 13, 2012. The notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing instructed those interested in testifying at the public hearing to submit an outline of the topics to be addressed. As of Monday, March 26, 2012, no one has requested to speak. Therefore, the public hearing scheduled for April 3, 2012, is cancelled.

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